

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Pella</div> <div>CITY OF <u> Pella </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206300800000</div> <div>City of Pella</div> <div>PO Box 88</div> <div>Pella, IA 50219</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		4,562,415		4,562,415	4,665,656
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		4,562,415		4,562,415	4,665,656
Delinquent property taxes		0		0	
TIF revenues		640,576		640,576	650,000
Other city taxes		1,445,595	0	1,445,595	1,402,439
Licenses and permits		146,255	0	146,255	73,500
Use of money and property		399,614	41,516	441,130	488,012
Intergovernmental		2,355,494	0	2,355,494	2,531,209
Charges for fees and service		403,833	21,197,386	21,601,219	24,101,951
Special assessments		0	0	0	
Miscellaneous		2,226,076	2,975,344	5,201,420	3,002,052
Other financing sources		4,979,000	5,393,889	10,372,889	10,627,260
Total revenues and other sources		17,158,858	29,608,135	46,766,993	47,542,079
Expenditures and Other Financing Uses					
Public safety		2,132,520	0	2,132,520	2,118,805
Public works		1,188,040	0	1,188,040	1,218,797
Health and social services		0	0	0	
Culture and recreation		2,079,500	0	2,079,500	2,261,741
Community and economic development		546,442	0	546,442	632,201
General government		566,717	0	566,717	538,969
Debt service		1,446,276	0	1,446,276	1,446,278
Capital projects		5,903,970	0	5,903,970	6,770,546
Total governmental activities expenditures		13,863,465	0	13,863,465	14,987,337
Business type activities		0	25,219,681	25,219,681	26,372,253
Total ALL expenditures		13,863,465	25,219,681	39,083,146	41,359,590
Other financing uses, including transfers out		4,752,554	4,151,060	8,903,614	8,987,560
Total ALL expenditures/And other financing uses		18,616,019	29,370,741	47,986,760	50,347,150
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,457,161	237,394	-1,219,767	-2,805,071
Beginning fund balance July 1, 2014		6,582,245	8,734,217	15,316,462	14,214,983
Ending fund balance June 30, 2015		5,125,084	8,971,611	14,096,695	11,409,912
Note - These balances do not include \$ 685,604 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 3,150,000	Other long-term debt		\$ 253,474
Revenue debt		\$ 11,279,879	Short-term debt		\$ 0
TIF Revenue debt		\$ 1,110,000			
			General obligation debt limit		\$ 35,811,420
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/05/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Ronda Brown		→	641	628-4173	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Pella							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	3,678,829	609,979		273,607			4,562,415			4,562,415	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	3,678,829	609,979		273,607	0		4,562,415		T01	4,562,415	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	3,678,829	609,979		273,607	0	0	4,562,415			4,562,415	6			
7	TIF revenues			640,576				640,576		T01	640,576	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	10,615	1,763		753			13,131		T15	13,131	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	97,835						97,835		T15	97,835	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	3,340	555		236			4,131		T19	4,131	12			
13	Hotel/motel tax	339,244						339,244		T19	339,244	13			
14	Other local option taxes		991,254					991,254		T09	991,254	14			
15	TOTAL OTHER CITY TAXES	451,034	993,572	0	989	0	0	1,445,595	0		1,445,595	15			
16	Section B - LICENSES AND PERMITS	146,255						146,255		T29	146,255	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	7,539	2,080	1,387	802	179	411	12,398	30,639	U20	43,037	18			
19	Rents and royalties	38,730	605					39,335	18,050	U40	57,385	19			
20	Other miscellaneous use of money and property					347,635	246	347,881	-7,173	U20	340,708	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	46,269	2,685	1,387	802	347,814	657	399,614	41,516		441,130	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	4,110	10,000			236,554		250,664		B89	250,664	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes	568,858						568,858		B30	568,858	31			
32								0			0	32			
33	Total Federal grants and reimbursements	572,968	10,000	0	0	236,554	0	819,522	0		819,522	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Pella						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,076,427					1,076,427		C46	1,076,427	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants		14,674					14,674		C89	14,674	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	86,347	14,339		6,122			106,808		C89	106,808	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	86,347	1,105,440	0	6,122	0	0	1,197,909	0		1,197,909	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	38,750	296,158					334,908			334,908	63				
64	Library service							0		D89	0	64				
65	Township contributions	2,900						2,900		D89	2,900	65				
66	Fire/EMT service	255						255		D89	255	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	41,905	296,158	0	0	0	0	338,063	0		338,063	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	701,220	1,411,598	0	6,122	236,554	0	2,355,494	0		2,355,494	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,971,344	A91	1,971,344	73				
74	Sewer							0	2,054,427	A8Ø	2,054,427	74				
75	Electric							0	16,554,071	A92	16,554,071	75				
76	Gas							0		A93	0	76				
77	Parking	34,576						34,576		A6Ø	34,576	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	617,544	A81	617,544	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Pella						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	20,680						20,680		A89	20,680	99				
100	Park, recreation, and cultural charges	337,133						337,133		A61	337,133	100				
101	Animal control charges	1,085						1,085		A89	1,085	101				
102	Other charges - Specify	5,324	480					5,804			5,804	102				
103	Zoning Fees	4,555						4,555			4,555	103				
104	TOTAL CHARGES FOR SERVICE	403,353	480	0	0	0	0	403,833	21,197,386		21,601,219	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	50	39,909			1,909,543		1,949,502		U99	1,949,502	108				
109	Deposits and sales/fuel tax refunds							0	198	U99	198	109				
110	Sale of property and merchandise		2,937					2,937	10,844	U11	13,781	110				
111	Fines	50,931						50,931		U30	50,931	111				
112	Internal service charges							0	30,630	NR	30,630	112				
113	Other miscellaneous - Specify							0	2,933,672		2,933,672	113				
114	Misc Police Revenues	7,374				34,392		41,766			41,766	114				
115	Misc Fire Revenues	1,080				6,321		7,401			7,401	115				
116	Misc Library Revenues	566						566			566	116				
117	Misc Airport Revenue	22						22			22	117				
118	Misc P&Z/PublicWorks Revenue	5,132	6,834					11,966			11,966	118				
119	Misc Community Services Revenue	646	1,275			159,064		160,985			160,985	119				
120	TOTAL MISCELLANEOUS	65,801	50,955	0	0	2,109,320	0	2,226,076	2,975,344		5,201,420	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Pella					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,492,761	3,069,269	641,963	281,520	2,693,688	657	12,179,858	24,214,246		36,394,104	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0	5,996	NR	5,996	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	1,463,279	NR	1,463,279	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	714,277	30,783		489,715	3,125,676		4,360,451	3,910,922		8,271,373	127
128	Internal TIF loans and transfers in				533,943	84,606		618,549	13,692		632,241	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	714,277	30,783	0	1,023,658	3,210,282	0	4,979,000	5,393,889		10,372,889	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	6,207,038	3,100,052	641,963	1,305,178	5,903,970	657	17,158,858	29,608,135		46,766,993	132
133												133
134	Beginning fund balance July 1, 2014	2,051,845	1,096,878	1,259,242	1,996,609	0	177,671	6,582,245	8,734,217		15,316,462	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,258,883	4,196,930	1,901,205	3,301,787	5,903,970	178,328	23,741,103	38,342,352		62,083,455	136
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Pella							<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,989,800	47,840					2,037,640		E62	2,037,640	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation	3,344						3,344		E04	3,344	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	88,407						88,407		E24	88,407	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,129						3,129		E32	3,129	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	2,084,680	47,840	0	0	0	0	2,132,520			2,132,520	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Pella		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	210,886	849,715					1,060,601		E44	1,060,601	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	34,406						34,406		E44	34,406	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	93,033						93,033		E01	93,033	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	338,325	849,715	0	0	0	0	1,188,040			1,188,040	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Pella							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Pella						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	573,162	22,401					595,563		E52	595,563	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	574,896	13,604					588,500		E61	588,500	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	522,635	2,067					524,702		E61	524,702	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	213,611	14,226					227,837		E61	227,837	135				
136	Other culture and recreation	142,898						142,898		E61	142,898	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	2,027,202	52,298	0	0	0	0	2,079,500			2,079,500	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	271,850						271,850		E89	271,850	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	222,065						222,065		E29	222,065	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			52,527				52,527		E89	52,527	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	493,915	0	52,527	0	0	0	546,442			546,442	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Pella						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment	41,974						41,974		G29	41,974	161
162	Clerk, Treasurer, financial administration — Current operation	147,793						147,793		E23	147,793	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	6,182						6,182		E25	6,182	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	238,468						238,468		E31	238,468	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	103,894						103,894		E89	103,894	171
172	Other general government — Current operation	28,406						28,406		E89	28,406	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	566,717	0	0	0	0	0	566,717			566,717	176
177	Section G — DEBT SERVICE				1,446,276			1,446,276			1,446,276	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,446,276	0	0	1,446,276			1,446,276	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	General Capital Projects					1,268,410		1,268,410			1,268,410	184
185	Aquatics Renovation, Sports Park					4,324,925		4,324,925			4,324,925	185
186	Street Projects					226,029		226,029			226,029	186
187	Subtotal Regular Capital Projects	0	0	0	0	5,819,364	0	5,819,364			5,819,364	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Oskaloosa St					63,105		63,105			63,105	189
190	Central Business District Sidewalks					21,501		21,501			21,501	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	84,606	0	84,606			84,606	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,903,970	0	5,903,970			5,903,970	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,510,839	949,853	52,527	1,446,276	5,903,970	0	13,863,465			13,863,465	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Pella					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,390,292	E91	1,390,292	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,098,180	E80	1,098,180	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								18,314,135	E92	18,314,135	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								539,182	E81	539,182	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Pella		<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,510,839	949,853	52,527	1,446,276	5,903,970	0	13,863,465	25,219,681		39,083,146	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	711,000	1,564,232		1,845,081			4,120,313	4,151,060	NE	8,271,373	255
256	Internal TIF loans/repayments and transfers out			632,241				632,241			632,241	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	711,000	1,564,232	632,241	1,845,081	0	0	4,752,554	4,151,060		8,903,614	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,221,839	2,514,085	684,768	3,291,357	5,903,970	0	18,616,019	29,370,741		47,986,760	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						140,000	140,000			140,000	263
264	Restricted	860	1,682,845	1,216,437	10,430		38,328	2,948,900			2,948,900	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	2,036,184						2,036,184			2,036,184	267
268	Total Governmental	2,037,044	1,682,845	1,216,437	10,430	0	178,328	5,125,084			5,125,084	268
269	Proprietary								8,971,611		8,971,611	269
270	Total ending fund balance June 30, 2015	2,037,044	1,682,845	1,216,437	10,430	0	178,328	5,125,084	8,971,611		14,096,695	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	8,258,883	4,196,930	1,901,205	3,301,787	5,903,970	178,328	23,741,103	38,342,352		62,083,455	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Pella

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	5,658,409

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 745,600	29U \$ 1,463,279	39U \$ 295,000	49U \$	49U \$	49U \$ 1,913,879	49U \$	191 \$ 19,944
2. Sewer utility	19U 6,554,580	29U	39U 433,580	49U	49U	49U 6,121,000	49U	189 168,466
3. Electric utility	19U 3,500,000	29U	39U 255,000	49U	49U	49U 3,245,000		192 89,638
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 1,740,000	29U	39U 630,000	49U	49U 1,110,000	49U	49U	189 61,693
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. Library	19U 525,000	29U	39U 255,000	49U 270,000	49U	49U	49U	189 20,286
LOSST Bonds	19U	29U	39U	49U	49U	49U	49U	189
10.	19U 3,200,000	29U	39U 320,000	49U 2,880,000	49U	49U	49U	189 69,867
TurfWerks	19U	29U	39U	49U	49U	49U	49U	189
11. Lease	19U	29U 329,167	39U 75,693	49U	49U	49U	49U 253,474	189 6,822
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	16,265,180	1,792,446	2,264,273	3,150,000	1,110,000	11,279,879	253,474	436,716

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	716,228,396	x .05 = \$	35,811,420

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 389,689	\$		13,919,810	14,309,499

REMARKS

V98